IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 5TH JULY 2007 / 14TH ASHADHA 1929

OP.No. 12906 of 2000(J)

PETITIONER:

ST.URSULA HOSPITAL SOCIETY,
AMBALAPUZHA, ALAPPUZHA DISTRICT
REP.BY ITS SECRETARY-CUM-ADMINISTRATOR,
SR.LEELA.

BY ADV. SRI.BABU JOSEPH KURUVATHAZHA

RESPONDENTS:
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1. **STATE OF KERALA REP.BY ITS SECRETARY,**
   DEPT. OF TAXES (h), GOVT. SECRETARIATE,
   THIRUVANANTHAPURAM.

2. **THE DISTRICT COLLECTOR, ALAPPUZHA.**

3. **THE TAHSILDAR, AMBALAPUZHA.**

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 05/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

OP. NO.12906/2000

ORDER ON CMP.21222/2000 IN OP.12906/2000

DISMISSED

05.07.2007 SD/- C.N.RAMACHANDRAN NAIR, JUDGE

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE MEMORANDUM OF ASSOCIATION AND RULES AND REGULATIONS OF THE URSULA HOSPITAL SOCIETY.

EXT.P2:- COPY OF THE REGISTRATION CERTIFICATE ISSUED BY THE REGISTRAR OF SOCIETIES BRAING NO.A-51/95 DT. 25.1.95.

EXT.P3:- COPY OF THE REGISTRATION CERTIFICATE ISSUED FROM THE OFFICE OF THE COMMISSIONER OF INCOME TAX, THIRUVANANTHAPURAM DT. 28.1.07 BEARING NO.C.301/ADDDH(E)/ALP/96-97.

EXT.P4:- COPY OF THE LETTER ISSUED BY THE CHARTERED ACCOUNTANT OF THE HOSPITAL NAMELY M/S. P.C.CHERIAN & CO. DT. 5.5.98.

EXT.P5:- COPY OF THE NOTICE ISSUED BY THE 3RD RESPONDENT BEARING NO.BT 186/98 D4 DT. 23.9.98.

EXT.P6:- COPY OF THE RETURN IN FORM NO.II AS PROVIDED IN RULE 5 READ WITH SUB SECTION 1 OF SECTION 7 FILED BY THE PETITIONER.

EXT.P7:- COPY OF THE REPRESENTATION DT. 19.12.98 BEFORE THE 3RD RESPONDENT.

EXT.P8:- COPY OF THE CERTIFICATE ISSUED BY THE SECRETARY OF AMBALAPUZHA GRAMA PANCHAYAT DT. 19.7.99.

EXT.P9:- COPY OF THE REPRESENTATION DT. 26.7.99 FILED BY THE PETITIONER BEFORE THE 3RD RESPONDENT.

/TRUE COPY/

P.A. TO JUDGE

tss

C.N.RAMACHANDRAN NAIR, J.

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O.P. No.12906 of 2000

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Dated this the 5th day of July, 2007.

JUDGMENT

Since the hospital run by the petitioner is not rendering free medical service, the hospital building is not entitled to exemption from building tax by virtue of decision of this court in MEDICAL TRUST HOSPITAL V. STATE OF KERALA reported in ILR 2004(2) 408. The W.P. is accordingly dismissed confirming the demand of building tax in respect of hospital building even though owned by charitable organisation.

C.N.RAMACHANDRAN NAIR
Judge

pms